

ABSTRACT

5 An anti-reflective coating for use in the fabrication of a semiconductor device includes a
thin oxide layer and an overlying layer of silicon oxynitride. The anti-reflective layer is
advantageously used in the fabrication of FLASH memory devices which include a layer of
polycrystalline silicon and an underlying layer of silicon nitride. After being used to pattern the
polycrystalline silicon and silicon nitride, the anti-reflective coating is removed in a solution of
10 hot phosphoric acid with the removal taking place before the silicon oxynitride is exposed to any
elevated temperatures.